



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

49 Sweet Grass 0922 Big Timber Elementary

0865 Big Timber Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,884,196.26	1,883,218.26	0.00	978.00	0.00	0.00
222X Educational Media Services	13,272.72	13,272.72	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	187,371.04	187,371.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	236,271.78	236,271.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,082.21	0.00	32,082.21	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,770.88	159,351.19	0.00	1,419.69	0.00	0.00
27XX Student Transportation Services	24,171.09	24,171.09	0.00	0.00	0.00	0.00
31XX Food Services	103,267.38	103,267.38	0.00	0.00	0.00	0.00
33XX Community Services	553.17	553.17	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	55,041.07	55,041.07	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	13,240.00	0.00	0.00	13,240.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,657.67	0.00	0.00	5,657.67	0.00	0.00
Totals	2,715,895.27	2,662,517.70	32,082.21	21,295.36	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,715,895.27					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0865 Big Timber Elem	Indirect/Direct	32,082.21 / 2,662,517.70	1.20%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0865 Big Timber Elem	0.0128	0.0125	0.0129	0.0121	1.20%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0865 Big Timber Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0865 Big Timber Elem	0.0128	0.0125	0.0129	0.0121	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0865 Big Timber Elem				1.18%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
0922 Big Timber Elementary	Your Preliminary Rate by School System (SS) is:	1.18%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

49 Sweet Grass 0925 Melville Elementary

0868 Melville Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	181,090.25	181,090.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	6.85	6.85	0.00	0.00	0.00	0.00
22XX Educational Media Services	3,604.09	3,604.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	6,348.82	6,348.82	0.00	0.00	0.00	0.00
25XX Support Services - Business	6,665.48	0.00	6,665.48	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,402.97	4,402.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,038.55	0.00	0.00	3,038.55	0.00	0.00
Totals	205,157.01	195,452.98	6,665.48	3,038.55	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	205,157.01					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0868 Melville Elem	Indirect/Direct	6,665.48 / 195,452.98	3.41%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0868 Melville Elem	0.0391	0.0473	0.0416	0.0408	3.41%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0868 Melville Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0868 Melville Elem	0.0391	0.0473	0.0416	0.0408	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0868 Melville Elem				3.86%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0925 Melville Elementary	Your Preliminary Rate by School System (SS) is:	3.86%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

49 Sweet Grass 0929 Greycliff Elementary

0872 Greycliff Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	118,526.83	118,526.83	0.00	0.00	0.00	0.00
21XX Support Services - Students	964.00	964.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,496.64	2,496.64	0.00	0.00	0.00	0.00
222X Educational Media Services	1,458.13	1,458.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	3,069.09	3,069.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	5,668.68	0.00	5,668.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	9,344.03	9,344.03	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,912.36	1,912.36	0.00	0.00	0.00	0.00
31XX Food Services	149.98	149.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,821.51	0.00	0.00	2,821.51	0.00	0.00
Totals	146,411.25	137,921.06	5,668.68	2,821.51	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	146,411.25					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0872 Greycliff Elem	Indirect/Direct	5,668.68 / 137,921.06	4.11%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0872 Greycliff Elem	0.0449	0.0410	0.0416	0.0421	4.11%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0872 Greycliff Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0872 Greycliff Elem	0.0449	0.0410	0.0416	0.0421	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0872 Greycliff Elem				4.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0929 Greycliff Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

49 Sweet Grass 0932 McLeod Elementary

0875 McLeod Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	118,623.82	118,623.82	0.00	0.00	0.00	0.00
222X Educational Media Services	2,074.74	2,074.74	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	5,834.36	5,834.36	0.00	0.00	0.00	0.00
25XX Support Services - Business	8,617.16	650.01	7,967.15	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,129.51	5,129.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,387.43	0.00	0.00	2,387.43	0.00	0.00
Totals	142,667.02	132,312.44	7,967.15	2,387.43	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	142,667.02					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0875 McLeod Elem	Indirect/Direct	7,967.15 / 132,312.44	6.02%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0875 McLeod Elem	0.0475	0.0477	0.0501	0.0510	6.02%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0875 McLeod Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0875 McLeod Elem	0.0475	0.0477	0.0501	0.0510	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2016</u>	<u>LE Reclaasified Rate</u>
	0875 McLeod Elem			4.87%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
0932 McLeod Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

4.87%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

49 Sweet Grass 0939 Sweet Grass County HS

0882 Sweet Grass County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,239,052.29	1,218,248.93	0.00	20,803.36	0.00	0.00
21XX Support Services - Students	83,865.60	83,865.60	0.00	0.00	0.00	0.00
22XX Educational Media Services	67,941.96	67,941.96	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	121,097.37	121,097.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	339,697.83	339,697.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,027.34	5,505.12	33,522.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	346,551.19	264,656.06	0.00	81,895.13	0.00	0.00
27XX Student Transportation Services	347,508.18	264,508.18	0.00	83,000.00	0.00	0.00
31XX Food Services	180,023.92	179,707.48	0.00	316.44	0.00	0.00
34XX Extracurricular - Activities	14,406.98	14,406.98	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	65,012.24	65,012.24	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	35,909.96	0.00	0.00	35,909.96	0.00	0.00
Totals	2,880,094.86	2,624,647.75	33,522.22	221,924.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,880,094.86					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0882 Sweet Grass County H S	Indirect/Direct	33,522.22 / 2,624,647.75		1.28%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0882 Sweet Grass County H S	0.0263	0.0238	0.0220	0.0204	1.28%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0882 Sweet Grass County H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0882 Sweet Grass County H S	0.0263	0.0238	0.0220	0.0204	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0882 Sweet Grass County H S				2.00%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
0939 Sweet Grass County HS		2.00%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

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